

**In the claims:**

All of the claims standing for examination are reproduced below.

1-36. (Canceled)

37. (Currently amended) A post anchor footing, comprising:

a body of resilient and elastic rubber-like material, having an upper end portion contiguous with a lower portion, and an upper end and a lower end when disposed vertically, ~~and a non-circular cross section in a horizontal plane~~ the upper portion having a square cross-section of constant area, and the lower portion forming a truncated pyramid with four sides sloping inward from the lower end to a juncture with the upper portion; and

an elongate member extending into the body from said upper end of the body; wherein the body, buried below ground with the upper end exposed, provides a resilient and stable anchor for a post or pole securely fastened to the elongate member at the upper end of the body, the elastic and resilient body allowing movement of the post or pole without dislodging the body from the ground, and the ~~non-circular~~ square cross section reduces twisting within the ground.

38. (Previously presented) The post anchor footing of claim 37 wherein the resilient and elastic rubber-like material is one of rubber or recycled rubber material.

39. (Canceled)

40. (Previously presented) The system of claim 37, wherein the resilient and elastic rubber-like material is a particulate rubber derived from recycled tires.

41. (Currently amended) The system of claim 37 further comprising a plurality of shelf-like extensions extending around the periphery of the lower portion of the body, and spaced-apart intervals vertically one or more outwardly extending engaging members contiguously formed on the outer periphery of the body, for engaging the surrounding earth and forming a more stable engagement of the body with the surrounding ground.

42. (Previously presented) The system of claim 37 wherein the elongate member is one of a length of rebar, or a length of tubing.